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B. Krishnaiengar, Deputy Commissioner, 3rd Class, to officiate as Deputy Commissioner, 2nd Class.  
 Krishna Rao, Deputy Commissioner, 4th Class, to officiate as Deputy Commissioner, 3rd Class.

Captain C. S. Blair, Officiating Assistant Commissioner, 1st Class, to officiate as Deputy Commissioner, 4th Class.

Krishnaswamaiengar, Officiating Assistant Commissioner, 2nd Class, to officiate as Assistant Commissioner, 1st Class.

A. Srinivasaiengar, Assistant Commissioner, 4th Class, to officiate as Assistant Commissioner, 2nd Class.

Shanmugavelu Pille, Assistant Commissioner, 4th Class, to officiate as Assistant Commissioner, 3rd Class.

From 23rd April 1875, *vice* Captain F. H. T. G. Cumming, Deputy Commissioner, 4th Class, and Officiating Deputy Commissioner, 3rd Class, proceeded on leave.

Captain E. Shaw, Officiating Deputy Commissioner, 4th Class, to officiate as Deputy Commissioner, 3rd Class.

Captain E. S. Ludlow, Officiating Assistant Commissioner, 2nd Class, to officiate as Deputy Commissioner, 4th Class, but to continue to act as Judge of the Small Cause Court, Bangalore.

Venkat Vardaiengar, M. L., Officiating Assistant Commissioner, 3rd Class, to officiate as Assistant Commissioner, 2nd Class.

Krishnaswami Modaliar, Assistant Commissioner, 4th Class, to officiate as Assistant Commissioner, 3rd Class.

C. U. AITCHISON,  
*Secy. to the Govt. of India.*

## FINANCIAL DEPARTMENT.

### ACCOUNTS.

*Simla, the 28th July 1875.*

No. 2085.

Read again—

Financial Resolution No. 2021, dated 31st March 1875, declining to grant, from the imperial revenues, a loan of Rs. 60,000 to the Tellicherry Local Fund Board for the completion of the Paria Ghat road, on the ground that, it is inconsistent with the principle which the Government of India has laid down for its own action that District Committees should borrow money from the imperial chest for ordinary and unremunerative works.

Read—

- A letter from the Government of Madras, No. 1249, dated 9th June 1875, requesting for reasons stated a reconsideration of the above orders.

RESOLUTION.—The Governor General in Council considers it to be objectionable on principle that bodies in the position of District Committees should receive loans for the construction of such public works as would not be classed as extraordinary if they were constructed by the Supreme Government, because the funds administered by these bodies are partly provincial and such as prior to the decentralization scheme were provided from imperial services. A loan under these circumstances is anomalous; and unless the work be on its own merits a reproductive one, and as such able to repay the loan, it is irregular to make an advance, or in other words an increased grant for the year, to be repaid from the fixed revenues and assignments of coming years.

2. The order of 31st March last was governed by these considerations, which are hardly affected by Rule II of the Notification of October 1873, because Government in granting loans is at liberty to limit the scope of its own action; and there is need of strict limitations in the case of District Committees whose functions extend collectively over large areas. By lending these committees money to construct ordinary roads, the Government might draft into a system of carrying on public works generally with borrowed money. Accordingly the Government of Madras should not give any provisional sanction to such loans in future, and they should warn the District Boards to incur no expenditure, relying on loans, without the previous sanction of the Government of India.

3. In the case, however, of the Peria Ghat road, as the work was carried forward under the expectation that a loan would be granted, the Governor General sanctions, *as a special case*, the loan of Rs. 60,000 previously asked for.

4. The foregoing observations do not apply to "Municipalities," which properly signify corporations for the administration of cities, towns, or townships, the revenues of which are distinct from provincial and are supplemented by imperial grants.

ORDER.—Ordered that the foregoing Resolution be communicated to the Public Works Department and to the Government and Accountant General, Madras; to other Local Governments and Administrations for information; and to the Comptroller General for information and guidance.

R. H. HOLLINGBERRY,  
*Asstt. Secy. to the Govt. of India.*

#### NOTIFICATIONS.

#### LEAVE AND ALLOWANCES.

*Simla, the 24th August 1875.*

No. 2920.—The Governor General in Council directs that the following be inserted as (f) under Rule 1 of Section 28 of the Civil Leave Code:—

(f.) An application for privilege leave should not be made more than six weeks before the leave is wanted.

*Simla, the 25th August 1875.*

No. 2957.—With the sanction of Her Majesty's Secretary of State for India, the Governor General in Council is pleased to direct that the following be substituted for Rule 2 under Section 1 of the Civil Leave Code:—

2. No leave, other than privilege leave under Chapter VI, may be granted to any Covenanted Officer who has completed the term of service when by any rule he is required to retire from the service. Any leave, other than privilege leave, granted to a Covenanted Officer before such date, ceases to have effect on such date.\*

An Uncovenanted Officer is eligible, after he attains the age of fifty-five years, for privilege leave and also for any special leave (Chapter IV and Sections 5 and 6 of Supplement F.) to which he may be otherwise entitled. Any leave, other than privilege leave or special leave as above, granted to an Uncovenanted Officer before the date on which he attains the age of fifty-five years, ceases to have effect on such date.

*Simla, the 26th August 1875.*

No. 2998.—The Governor General in Council directs that the following be substituted for a paragraph relating to the definition of "average salary" in Section 2 of Supplement F. to the Civil Leave Code:—

"Average salary" means the average salary for a month calculated for so much of the three years immediately preceding the day on which the officer gives up office, as he has passed on duty or on privilege leave. But whenever leave is taken for not more than one month, or whenever the officer's pay is less than three hundred rupees, the pay of the officer's appointment at the time he gives up office is to be taken in lieu of his "average salary."



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## PENSIONS AND GRATUITIES.

*Simla, the 26th August 1875.*

No. 2924.—The Governor General in Council directs that the following be added to Section 64 of the Civil Pension Code :—

If an Officer has been, as a penalty for misconduct, reduced from the superior to the inferior class, he should not be allowed the benefit of this section without special reference to the Government of India.

The Governor General in Council also directs that the following be substituted for Section 107 of the Civil Pension Code :—

If part of an Officer's continuous service qualifies for pension or gratuity under the general rules of the Code, but does not qualify under the rules in this Chapter, he may elect to receive in lieu of the pension or gratuity admissible under the rules in this Chapter, such pension or gratuity as is admissible to him under Sections 63 and 64 for the whole of his service both inferior and superior.

*Simla, the 27th August 1875.*

No. 2954.—The Governor General in Council directs that the following be substituted for Section 119 (a) of the Civil Pension Code :—

119 (a). The Government of India may grant to the family of a public servant killed in the execution of his duty whose salary was not more than fifty rupees a month, a pension not exceeding the amount shewn in Table 2, Appendix E, to be admissible to the heirs of a Native soldier receiving the same pay as the deceased received. To the family of a policeman or village watchman, the pension granted under this rule, may, moreover, not exceed two-thirds of the deceased's pay.

R. B. CHAPMAN,  
*Secretary to the Govt. of India.*

## NOTIFICATION.

Notice is hereby given that Money Orders on Post Offices within the Netherlands can be obtained, on and after 1st September next, through any Money Order Office in India.

Application for Money Orders should be made two days before the day on which the mails for Europe are ordinarily made up.

The scale of charges, and the conditions as to limit, &c., will be the same as those in force at the time for Overland Money Orders.

The amounts for which Orders are required must be stated in sterling money. The rate at which payments will be made will be determined from time to time by the authorities of the Netherlands Post Office.

E. F. HARRISON,  
*Comptroller General.*